

Message Text

UNCLASSIFIED

PAGE 01 STATE 227021
ORIGIN IO-14

INFO OCT-01 EUR-12 ISO-00 SIG-03 CIAE-00 INR-10
NSAE-00 AID-05 ICA-20 L-03 OES-09 TRSE-00 /077 R

DRAFTED BY IO/IBC/BA:FPMCCORMICK/L/UNA:AKRECZKO:MIZ
APPROVED BY IO:RLBARRY
IO/IBC:RVHENNES
IO/EX/IFM:BGIDLEY
IO/EX:DELLER

-----005194 080618Z /13

R 072046Z SEP 78
FM SECSTATE WASHDC
TO AMEMBASSY VIENNA
INFO USMISSION GENEVA
AMEMBASSY LONDON
AMCONSUL MONTREAL
AMEMBASSY PARIS
AMEMBASSY ROME
USMISSION USUN NEW YORK

UNCLAS STATE 227021

UNIDO, IAEA, FODAG, NESCO, ICAO, LONDON FOR SHIPPING ATTACHE

E.O. 11652: N/A

TAGS: AORG, UN

SUBJECT: UN ADMINISTRATION: TAXATION OF LUMP SUM PENSIONS

REF: (A) VIENNA 7707, (B) STATE 186263, (C) VIENNA 7954

1. DEPARTMENT'S POSITION ON REIMBURSEMENT OF TAXES ON LUMP-SUM PENSION PAYMENTS REMAINS AS STATED IN REFTEL B.
 2. QUESTION OF WHETHER PAY-BACK OF LUMP-SUM WITHDRAWAL
- UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 227021

WOULD EFFECTIVELY ELIMINATE TAX LIABILITY CAN BEST BE ANSWERED BY INTERNAL REVENUE SERVICE. FYI WE HAVE DISCUSSED THE MATTER INFORMALLY WITH THE EMPLOYMENT PRACTICES DIVISION OF THE IRS DISTRICT DIRECTOR AND HAVE BEEN INFORMED THAT ANSWER IS DEPENDENT ON A NUMBER OF FACTORS, INCLUDING LENGTH OF TIME THAT HAS ELAPSED SINCE STURGEON MADE ELECTION TO MAKE WITHDRAWAL. STURGEON CAN OBTAIN

DEFINITIVE RESPONSE BY WRITING TO DISTRICT DIRECTOR OF IRS,
EP/EO DIVISION, P.O. BOX 13163, BALTIMORE, MD. 21203
ATTENTION: E:EP:7111, CAREFULLY LAYING OUT ALL RELEVANT
FACTS.

3. WE CONSIDER UN RESPONSE (REFTEL C) TO ROCHE THAT LUMP
SUM WITHDRAWALS "IN PRINCIPLE" NOT RETURNABLE SLIGHTLY
AMBIGUOUS. IF STURGEON RECEIVES ENCOURAGING RESPONSE
FROM IRS, HE MAY WISH TO SEEK CLARIFICATION IN WRITING
FROM UNJSPF BOARD.

4. WITH REGARD TO VIENNA'S SUGGESTIONS CONTAINED PARA 3
REFTEL A DEPARTMENT WILL CONSIDER WHAT STEPS, IF ANY, CAN
OR SHOULD BE TAKEN ONLY AFTER ADMINISTRATIVE TRIBUNAL
DECISION. CHRISTOPHER

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 07 sep 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE227021
Document Source: CORE
Document Unique ID: 00
Drafter: FPMCCORMICK/L/UNA:AKRECZKO:MIZ
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780365-0839
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780992/aaaacycc.tel
Line Count: 77
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 7bcede55-c288-dd11-92da-001cc4696bcc
Office: ORIGIN IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 VIENNA 7707, 78 STATE 186263, 78 VIENNA 7954
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1515867
Secure: OPEN
Status: NATIVE
Subject: UN ADMINISTRATION: TAXATION OF LUMP SUM PENSIONS
TAGS: AORG, UN
To: VIENNA
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/7bcede55-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014